

**CALCASIEU SOIL AND
WATER CONSERVATION DISTRICT
Leesville, Louisiana**

**Annual Financial Statements
June 30, 2009**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/3/10

**CALCASIEU SOIL AND WATER
CONSERVATION DISTRICT
LEESVILLE, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS
JUNE 30, 2009**

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ACCOUNTANT'S COMPILATION REPORT

Calcasieu Soil and Water
Conservation District
Leesville, Louisiana

I have compiled the accompanying financial statements of the Calcasieu Soil and Water Conservation District, a component unit of the State of Louisiana, as of and for the year ended June 30, 2009, and the accompanying supplementary information schedule listed in the table of contents, which is presented only for supplementary analysis purposes, in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules, information that is the representation of management of the Calcasieu Soil and Water Conservation District. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusion about the District's financial position, results of operations, and the changes in fund balance. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Calcasieu Soil and Water Conservation District did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, for the year ended June 30, 2009. The effects of this departure from generally accepted accounting principles has not been determined.

Edward L. Krielow

Certified Public Accountant

Jennings, Louisiana
November 30, 2009

FINANCIAL STATEMENTS

**CALCASIEU SOIL AND WATER CONSERVATION DISTRICT
LEESVILLE, LOUISIANA**

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2009**

	<u>GOVERNMENTAL FUND TYPE</u>	<u>ACCOUNT GROUP</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
	<u>GENERAL FUND</u>	<u>GENERAL FIXED ASSETS</u>	<u>JUNE 30, 2009</u> <u>JUNE 30, 2008</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 19,009	-	\$ 19,009 \$ 39,038
Fixed Assets (Net of Accumulated Depreciation)	-	35,000	35,000 35,000
Accounts Receivable	14,347	-	14,347 4,051
Certificates of Deposit	65,916	-	65,916 44,414
TOTAL ASSETS	<u>\$ 99,272</u>	<u>\$ 35,000</u>	<u>\$ 134,272</u> <u>\$ 122,503</u>
 <u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities:</u>			
Accounts Payable	\$ 6,767	-	\$ 6,767 \$ 7,611
Accrued Compensated Absences	841	-	841 809
Total Liabilities	<u>\$ 7,608</u>	<u>-</u>	<u>\$ 7,608</u> <u>\$ 8,420</u>
 <u>Fund Equity:</u>			
Investment in general fixed assets	-	35,000	\$ 35,000 \$ 35,000
Reserved-designated-group insurance	-	-	- 143
Unreserved-undesignated	91,664	-	91,664 78,940
Total Fund Equity	<u>\$ 91,664</u>	<u>\$ 35,000</u>	<u>\$ 126,664</u> <u>\$ 114,083</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 99,272</u>	<u>\$ 35,000</u>	<u>\$ 134,272</u> <u>\$ 122,503</u>

See Accountant's Report.

**CALCASIEU SOIL AND WATER CONSERVATION DISTRICT
LEESVILLE, LOUISIANA**

**GOVERNMENTAL FUND TYPES
COMPARATIVE STATEMENT OF REVENUES,
EXPENDITURES,
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2009**

	GOVERNMENTAL FUND TYPE GENERAL FUND	
	JUNE 30, 2009	JUNE 30, 2008
<u>REVENUES</u>		
Intergovernmental Revenue:		
Farm Bill	\$ 12,188	\$ 16,788
State Funds	62,725	64,631
Other Revenue:		
Interest Income	1,691	2,030
Miscellaneous	1,081	150
Rentals-Building	6,650	6,600
Seedling Sales	4,430	4,706
Total Revenues	<u>\$ 88,765</u>	<u>\$ 94,905</u>
<u>EXPENDITURES</u>		
Operating:		
Operating Services	11,713	17,094
Personal Services	56,314	48,887
Supplies	143	2,834
Travel	7,871	4,362
Total Expenditures	<u>\$ 76,041</u>	<u>\$ 73,177</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 12,724</u>	<u>\$ 21,728</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfers In	\$ -	\$ 45,192
Transfers Out	-	(45,192)
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>\$ 12,724</u>	<u>\$ 21,728</u>
Unreserved Fund Balances-Beginning	<u>78,940</u>	<u>57,212</u>
Unreserved Fund Balances-Ending	<u><u>\$ 91,664</u></u>	<u><u>\$ 78,940</u></u>

See Accountant's Report.

**CALCASIEU SOIL AND WATER CONSERVATION DISTRICT
LEESVILLE, LOUISIANA**

**GOVERNMENTAL FUND TYPES
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)
AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Intergovernmental Revenue:			
Farm Bill	\$ 14,500	\$ 12,188	\$ (2,312)
State Funds	62,270	62,725	455
Other Revenue:			
Interest Income	183	1,691	1,508
Miscellaneous	5,468	1,081	(4,387)
Rentals-Building	6,650	6,650	-
Seedling Sales	-	4,430	4,430
Total Revenues	<u>\$ 89,071</u>	<u>\$ 88,765</u>	<u>\$ (306)</u>
<u>EXPENDITURES</u>			
Operating:			
Operating Services	\$ 11,714	\$ 11,713	\$ 1
Personal Services	56,482	56,314	168
Supplies	215	143	72
Travel	7,871	7,871	-
Total Expenditures	<u>\$ 76,282</u>	<u>\$ 76,041</u>	<u>\$ 241</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 12,789</u>	<u>\$ 12,724</u>	<u>\$ (65)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>\$ 12,789</u>	<u>\$ 12,724</u>	<u>\$ (65)</u>
Unreserved Fund Balance-Beginning	<u>78,940</u>	<u>78,940</u>	<u>-</u>
Unreserved Fund Balance-Ending	<u><u>\$ 91,729</u></u>	<u><u>\$ 91,664</u></u>	<u><u>\$ (65)</u></u>

See Accountant's Report.

SUPPLEMENTARY INFORMATION

**CALCASIEU SOIL AND WATER CONSERVATION DISTRICT
LEESVILLE, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2009**

Venton Coburn	\$ 420
Wesley Coffman	420
David Daigle	385
George Dauzat	420
Beaver Knighton	420
	<hr/>
	\$ 2,065

See Accountant's Report.

CALCASIEU SOIL AND WATER CONSERVATION DISTRICT
Leesville, Louisiana

Management's Summary Schedule of Prior Findings
For the Year Ended June 30, 2009

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)
2008-1	2008	Louisiana R.S. 24:513 requires that compilations be completed and the related compilation report be issued within six months of the close of an entity's fiscal year. Since the district's fiscal year ended June 30, 2008, the compilation report should have been completed and issued by December 31, 2008. However, it was noted that the district did not issue the compilation report within the prescribed statutory time limit.	Yes

See Accountant's Report.